

## Section 1 Introduction

### 1.1 Welcome

Thank you for participating in the California Franchise Tax Board's e-file Program. Whether you are a new or returning participant, we welcome you aboard and are pleased you are here.

This publication provides you with information on our Individual e-file Program and our new Business e-file Program, as well as information to help you file and update your e-file enrollment form, your responsibilities as a participant, and rules and procedures for various aspects of the Program.

For specific information regarding each Program, get the following publications:

- Individual e-file: FTB Pub. 1345A, *Individual e-file Handbook Supplement*
- Business e-file: FTB Pub. 1345B, *2005 Business e-file Handbook for Authorized e-file Providers of California Business Returns*

### 1.2 Where Can I Get More Information?

For e-file assistance and information please visit our Website or contact our e-Programs Customer Service:

**Website:** [www.ftb.ca.gov/professionals/efile](http://www.ftb.ca.gov/professionals/efile)

**e-Programs Customer Service Unit:**

Available Monday through Friday, between 8 a.m. and 5 p.m.

Phone: (916) 845-0353

Fax: (916) 845-0287

Email: [e-file@ftb.ca.gov](mailto:e-file@ftb.ca.gov)

Send comments or suggestions regarding the California e-file Program or this publication to:

**e-file Coordinator, MS F-284**

**Franchise Tax Board**

**PO Box 1468**

**Sacramento CA 95812-1468**

Email: [e-file.coordinator@ftb.ca.gov](mailto:e-file.coordinator@ftb.ca.gov)

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

## 1.3 What's New for Taxable Year 2005?

This publication is now a general e-file handbook providing information about both our Individual and Business e-file Programs. Information specific to the Individual e-file Program can be found in FTB Pub. 1345A, *e-file Handbook Supplement for Authorized e-file Providers of California Individual Income Tax Returns* and information specific to the Business e-file Program can be found in FTB Pub. 1345B, *Business e-file Handbook for Authorized e-file Providers of California Business Returns*.

### **Business e-file (Form FTB 100)**

Beginning January 2006, we offer e-filing of corporation Form 100 returns and certain accompanying forms and schedules. Taxpayers sign their business return using Form 8453-C, *California e-file Return Authorization for Corporations*. For more information on Business e-file refer to FTB Publication 1345B, *2005 Business e-file Handbook for Authorized e-file Providers of California Business Returns* or go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Business e-file**.

### **Subscription Service**

Subscription Service is a free Web-based ListServ email system that allows you to sign up to receive desired information directly to your email account. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Subscription Service** to subscribe to:

- Tax News – Stay informed with current state tax laws, FTB regulations, policies, procedures, and events with short news articles.

All current subscriptions will be automatically transferred.

- e-file News – Receive short updates about important issues that may affect you.

### **e-file CD Discontinued**

We have discontinued our e-file CD (FTB 1345C). You can now get all the information contained on the CD on our Website in the tax professionals' area (<http://www.ftb.ca.gov/professionals/efile>).

## 1.4 Reminders

It's easy to enroll in our e-file Program or update your information. Please send us an updated *California e-file Program Participant Enrollment Form* (FTB 8633) when any of your enrollment information changes. You can do this online at [www.ftb.ca.gov](http://www.ftb.ca.gov) (search for **Join e-file**). You can also complete the form on page 12 and fax it to us at (916) 845-0287. If you enroll online or fax us your enrollment form, you do **not** need to mail in a copy.

**Note:** Once you are an accepted participant in our e-file Program, you do not need to re-enroll each year as long as you e-file at least one return each year to keep your account active.

If you are currently participating in the Individual e-file Program, you do not need to enroll again to participate in the Business e-file Program. However, if you have different contact information for Business e-file, you can update your account using our online enrollment form (go to [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Join e-file**).

**Exception:** Transmitters and Software Developers planning to transmit Business e-file returns need to enroll separately in the Business e-file Program. Refer to Publications 1346B, *Business e-file Handbook for Authorized e-file Providers of California Business Returns* and 1436B, *Test Package for e-file of California Business Tax Returns*, for information on transmitting and testing.

## 1.5 Privacy

We are required to provide the following privacy notice with all forms that request personal information from individual taxpayers. We are providing it here because we request a social security number to verify the Electronic Filer Identification Number (EFIN) on our *California e-file Program Participant Enrollment Form* (FTB 8633). Feel free to share this notice with your clients.

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# Franchise Tax Board Privacy Notice

The privacy of your income tax information is of the utmost importance to us.

## Your Rights

You have a right to see our records that contain your personal information. We must tell you why we ask for your income tax information and to whom we may provide it. You also have the right to question the accuracy of the information contained within your file.

## Your Responsibilities

If you meet certain income requirements, you must file a return on the forms we prescribe. When you file the return and related documents, you must include your social security number for identification and return processing. (R&TC Sections 18501, 18621, and 18624)

## Reasons for Information Requests:

We ask for return information so that we can administer tax laws fairly and correctly. We may request additional information to resolve audit or collection issues. You must furnish all requested information.

## Consequences of Noncompliance

We charge penalties and interest if you meet income requirements but do not file a return or do not provide the information we ask for, or if you provide fraudulent information. In certain cases, if you provide fraudulent information, we may pursue criminal prosecution. We may also disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. This could increase your tax liability, or delay or reduce any refund.

## Information Disclosure:

We may disclose your tax information to:

- The Internal Revenue Service.
- Other states' income tax officials.
- The Multistate Tax Commission.
- Appropriate California government agencies and officials.
- Third parties when necessary to determine or collect your tax liabilities.

If you owe us money, we can disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, or others who may hold assets belonging to you.

## Responsibility for the Records:

The director of the Processing Services Bureau is responsible for maintaining Franchise Tax Board's records. You can obtain information about your records by:

Telephone:

(800) 852-5711 (within the United States)  
(916) 845-6500 (outside of the United States)  
(not toll-free)

Mail:

DISCLOSURE OFFICER MS A-181  
FRANCHISE TAX BOARD  
PO BOX 1468  
SACRAMENTO CA 95812-1468